

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. GRAMS. I thank the Chair.

#### REPEAL OF THE MARRIAGE PENALTY

Mr. GRAMS. Mr. President, I wanted to take time before leaving for the weekend to be here to express my strong disappointment with President Clinton and his Democratic allies in the Congress who have once again denied millions of American couples marriage penalty relief.

On August 5, President Clinton vetoed the Marriage Tax Penalty Relief Reconciliation Act. This week, due to strong opposition from some of our Democrat colleagues, the House fell 16 votes short of the number needed to override the President's veto, thus letting down 22 million American couples, including 550,000 couples from my state of Minnesota.

These hard-working Americans are penalized, on average, \$1,500 per year simply because they are married. This \$32 billion annual tax burden is extremely unfair to these working men and women.

Washington is taking this money from American couples at a time when it doesn't need the money as much as these families do. This money could be used for savings for their children's education, for daycare, for tutors, for braces, for a new washer/dryer, for a family vacation, or for a down payment on a car.

For President Clinton and his Democrat allies in the Congress to deny working men and women this desperately needed tax relief is not only wrong, it is a disgrace.

It is shameful that their spending appetite is growing bigger each year and faster than the incomes of American workers and all of the people across this country who simply choose to get married, start a family, to begin their lives together, and at the altar they have the IRS standing with them.

Since 1969, our tax laws have punished married couples. There are more than 60 provisions in the tax code that penalize working American couples by pushing them into a higher tax bracket, punishing them because of their decision to be joined in holy matrimony.

This was not the intention of Congress when it separated tax schedules for married and unmarried people. It also runs contrary to our often-stated desire to strengthen the institution of the family in America a desire that was reaffirmed with the enactment of my \$500 per child tax credit legislation.

The family has been, and will continue to be, the bedrock of our society. Strong families make strong communities; strong communities make for a strong America. We all agree that this marriage penalty tax treats married couples unfairly.

President Clinton himself agrees that the marriage penalty is unfair. He has said that. He believes the marriage

penalty tax is unfair, but he vetoed a bill that, by the way, was a compromise, calling into question his resolve to reverse this inequity that he called unfair. But evidently the President believes it is more important for Washington to collect unfair taxes than it is to give tax breaks to working Americans. He uses any and all excuses he can find to keep as many dollars as possible coming into the Government's coffers. Even at a time of huge surpluses, he refuses to let American couples keep a little bit more of their own money.

We are not even talking tax cuts; all we are talking about is tax overcharges that should be returned. If you overpay a bill, you expect to get your change back. If you go to McDonald's and the meal is \$5 and you give them \$10, you expect to get your change back—or for any kind of a transaction. In this transaction, you should be able to expect to get your money back. On a marriage penalty which is unfair, you should at least be able to get your refund. But despite the rhetoric of this administration suggesting otherwise, the Clinton and Gore administration and its Democratic allies in Congress are not serious about correcting this unfair tax penalty.

Out of eight budgets the Clinton/Gore administration proposed, only one included a tiny bit of relief for married couples. Their paltry marriage penalty relief means millions of couples would not receive the tax relief they want and need. In fact, the President's plan was less than 25 percent of the plan that was sent to him, which would mean that out of 100 couples, he would say 75 married couples don't deserve tax relief even though they are unfairly taxed. A minor, paltry tax relief was proposed by this administration.

Today, families pay more in taxes than they do for food, clothing, and shelter combined. Something is wrong when parents work more to provide for the government than they do for their own families. It is time for the government to contribute to the strengthening of the family, rather than aiding its breakdown.

There is no legitimate policy reason to continue punishing millions of American couples through this unfair marriage penalty.

By denying Americans marriage penalty tax relief, President Clinton and his Democrat allies in the Congress have shown that they care less about working couples who are struggling to raise families. They care more about dumping money into Washington's coffers. By continuing this bad tax policy that discourages marriage, they will force millions of married couples to pay more taxes to support a big government rather than being able to provide better for American families.

By denying Americans marriage penalty tax relief, President Clinton and his Democrat allies in Congress have chosen to continue to discriminate against working women. Since more

and more women work today, their added incomes drive their households into higher tax brackets unfairly, reducing their take-home pay.

By denying Americans marriage penalty tax relief, President Clinton and his Democrat allies in Congress have done harm to the minority, low-income families whom they claim to help, because the marriage penalty hits lower-income working families hardest.

This is not a tax cut for the rich, as this administration always loves to say. Anytime there is any tax relief out there, it is always somehow for the rich. But this hits hard-working, middle-class, middle-income families.

In fact, President Clinton has denied relief for couples at the bottom end of the income scale who incur penalties. As a result of the marriage penalty, they paid nearly \$800 in additional taxes, which represents 8 percent of their income.

So what about that? This is not tax relief for the rich.

By denying Americans marriage penalty tax relief, President Clinton and his Democrat allies in Congress have undermined the family the institution that is the foundation of our society by discouraging women from marriage, or even leading some married couples to get friendly divorces.

This is just plain wrong.

To President Clinton and Vice President GORE, I would consider asking you once again to put aside the election-year politics and reconsider your veto on our marriage penalty tax relief that would help millions of couples live the American Dream. I would ask that. But I know it would be a waste of time. And so do millions of Americans. I know and they know we'll have to wait for a President that is more sympathetic to those who work everyday rather than big government.

To ask this President to reduce or sign this bill I guess would be a waste of time, because I believe, as do millions of Americans, that we will not see one dime of tax relief as long as he is in the White House. We need another President who is going to be more sympathetic to those who pay the bills. I always call them the most used and abused and underappreciated people in the country. That is the people who pay the bills—the taxpayers.

To the 44 million Americans, including 1.1 million Minnesotans, who suffer from this unfair penalty, I want to pledge that we will repeal this marriage tax bill next year and we will not rest until our Tax Code becomes truly family friendly.

I yield the floor, and I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. SPECTER. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. FRIST). Without objection, it is so ordered.